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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	Chapter 11
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SILICON GRAPHICS, INC., <i>et al.</i> ,	:	Case No. 06-10977 (BRL)
	:	
Debtors.	:	Jointly Administered
	:	
-----X		

**COUNTER-DESIGNATION OF CONTENTS FOR RECORD ON APPEAL AND  
RESPONSE TO STATEMENT OF ISSUE PRESENTED**

Pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure, Silicon Graphics, Inc. (“Silicon Graphics”) and its direct and indirect subsidiaries in the above-referenced chapter 11 cases, as debtors and debtors-in-possession (collectively, the “Debtors” and as reorganized, the “Reorganized Debtors”), respectfully submit this counter-designation (the “Counter-Designation”) of items to be included in the record on appeal and response to the statement of issue presented to the United States District Court for the Southern District from the *Amended Stipulation, Agreement and Order Between Debtors and Trustee of the DRAM Claims Liquidation Trust Clarifying Extent of Assignment of Claims Pursuant to Confirmation Order and Trust Agreement* [Docket No. 915].

On December 10, 2007, Samsung Electronics, Co. Ltd. and Samsung Semiconductor, Inc. (the “Appellant”) serviced a Notice of Appeal [Docket No. 917] regarding the amended stipulation, agreement and order listed above (the “Appeal”). Subsequently, on December 20, 2007, Appellant distributed its Statement of Issue and Designation of Record on Appeal [Docket No. 920] (the “Appellant’s Designation”).

The Appellees respectfully submit this Counter-Designation in response to the Appellant's Designation.

**I. Counter-Designation Of Documents  
To Be Included In The Record On Appeal**

Appellees designate the following additional items from the bankruptcy case (Case No. 06-10977 (BRL)) for inclusion on the record:<sup>1</sup>

1. Notice of Filing of Debtors' First Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code and Disclosure Statement for Debtors' First Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code [Docket No. 409]
2. Order (i) Approving the Notice of Disclosure Statement; (ii) Approving the Disclosure Statement; (iii) Fixing Record Dates; (iv) Approving the Notice and Objection Procedures in Respect of Confirmation of the Plan of Reorganization; (v) Approving Solicitation Packages and Procedures for Distribution Thereof; (vi) Approving the Forms of Ballots and Establishing Procedures for Voting on the Plan of Reorganization; (vii) Approving the Forms of Notices to Non-Voting Classes Under the Plan of Reorganization; (viii) Approving the Subscription Forms for Purposes of the Rights Offering; and (ix) Authorizing the Retention of Financial Balloting Group LLC as Voting and Tabulation Agent [Docket No. 416]
3. Notice of Filing of Debtors' First Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code Dated July 27, 2006, as Modified, and Amended Plan Supplement Thereto [Docket No. 607]
4. Order Confirming Debtors' First Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, Dated July 27, 2006, as Modified [Docket No. 632]

**II. Counter-Statement Of Issues On Appeal**

5. In accordance with Rule 8010(a)(2) of the Federal Rules of Bankruptcy Procedure, Appellees reserve the right to present a counter-statement of issues in their appellate brief.

**III. Reservation Of Rights**

6. Appellees reserve the right to: (a) amend or modify this Counter-Designation as appropriate, (b) move to strike items designated in

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<sup>1</sup> Each of the documents designated herein to be included in the record on appeal includes all exhibits, schedules and other attachments related to such documents. Similarly, it is the Reorganized Debtors understanding and belief that all documents designated in the Appellant's Designation to be included in the record on the appeal includes all exhibits, schedules and other attachments related to such documents. If this understanding and belief is incorrect, the Reorganized Debtors hereby designate to be included in the record on appeal all exhibits, schedules and other attachments related to the documents designated in the Appellant's Designation.

Appellant's Designation that are inappropriate and make any related arguments as to the propriety of including any such items designated in Appellant's Designation and (c) move to the dismiss the appeal as moot in light of the occurrence of the "Effective Date," as defined in the Debtors' confirmed Chapter 11 plan of reorganization.

Dated: December 31, 2007  
New York, New York

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